G. R. S 58]

Previous references
Jnl 46 of 07 &c
4, 6, 7, 8, 9, 11, 12 & 14
R Revenue 08

Later references
Jnl 254-14 & Mo 8 Aug. 1916

1914.
(Jnl)

Jnl File No. 134-12
Serial Nos 1— 6

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—6

Part B for April 1915

SUBJECT Passing orders re Declaration in the Malpe Municipality"

From the Commissioner
1 Submits a special report on the results of the audit of the octroi accounts of Malpe Municipality by the local auditors.

2. To D.C. Kolar No 2451 of 21 9 12 Calls for a detailed report on the several points touched in the Comptroller's report

3 From the DC Kolar No 903 of 21 12/14. Submits an elaborate report in the matter referred to in ¶ 2 above

4 To the DC Kolar No 5384 of 18·1 15 Calls for a final report in the matter before 1st Feb 1915.

5. From DC Kolar No 1143 of 23-1 15 Submits the final report called for in ¶ 4

6 To the D.C. Kolar & Comptr No 7864-5 of 9 4/15 - Records the report with observations

Jnl accordingly

G.R.S. 11] 1912-1913

GENERAL AND REVENUE SECRETARIAT

(Mb.)

NOTES

File No 1364-1

FILE HEADING

Defalcations in the Madras Municipalities

From

The Comptroller-in-Mysore

No. 1851 Dated 31 8. 12 Received 7-9-1912

Diary No	Enclos — Spare Copies —	Serial No
1530		1

BRIEF ABSTRACT OF LETTER

Submits a special report on the results of the audit of the Petrol accounts of the Madras Municipality by the local auditors.

NOTES AND ORDERS

1 Draft calling for a detailed report from the Dy. Comr. on the recorded points touched in the Dy. Comptroller's report is submitted

Mad 50 2 Issue

12.9.12 13/9/12

NOTES—First Sheet

GPS—80,000—12-6-11

4053 2

R. S 12]

General and Revenue Secretariat | dl File No. 824 of 1912

Serial No	
2	Docket No 2451 dated the 21st Sept: 1912 to the Dy Comr, Kolar D[illegible]. Calls for a detailed report on the several points touched in the Comptroller report.
3	From the Deputy Comr No 903 dated 21st Sept 1912 Submits an intermediate report on the matter called for in 2
	3 The Deputy Comr reports that out of a total of Rs 101-7-3 embezzled a sum of Rs 64-14-0 has been recovered and that as soon as the remaining amount is recovered a detailed report on all the points called for will be submitted
	4 In this connection it is submitted that the case is pending for over two years and that it does not appear to be necessary to wait for the recovery of the full amount (which may therefore take place at all) for the submission of a detailed report in the matter
	5 Yes, I agree - Please put up draft calling for final report —
	29/12
	4 Draft [illegible]
	4/1/13

NOTE.—Contin sheet.

SRB—64,000—17-6-12.

R. S 12]

General and Revenue Secretariat

File No. 134 of 1912.

Serial No 4

To the Deputy Commr, Kolar Dt No 5384/8-1 observes that the case is pending for over two years and that a final report may be submitted before the 1st Feby 1915 without waiting for the recovery of the full amount

From the Deputy Commr of the Kolar District No 1143 dated 23rd January 1915 submits a final report on the loss of abkari revenue in Malur together with the records of the case. The facts of the case are clearly explained in the Amildar's report of the 22nd October 1912 to the Deputy Commr and the records show that no attempt has been made to devise effective measures to remedy the existing defects of the system of collecting arrears. The District officers were bent upon seeing that the loss (as certified by the Local Auditors) sustained by the Muni Board was made good somehow or other, without issuing lawful orders or instructions to the Amildar as to the measures he had to take for the recovery of the amount. The Deputy Commr's order No 1196 of 19th Decr 1914 directing the amount to be recovered according to sections 92 to 96 of the Muni Reg.

NOTE—Contin. sheet.

GPS—25,000—8-11-14

R. S 12]

General and Revenue Secretariat | Ad File No. 134 of 1912.

Serial No

~~Thumpa~~ of Malur Town (where these irregularities were found out by the auditors) ~~being~~ is a Non Regn Municipality, clearly shows this attitude.

8 A short description of the system in which octroi is levied in this town is necessary to judge the amount of responsibility to be attached to the officials concerned in this case. In Malur octroi is collected only on cloths imported and the goods are required to be presented by the owners at the Taluk office for assessment of the duty payable thereon. The conservancy Daroga is entrusted with the collection of octroi and the octroi seal to stamp the cloths as in the possession of the Taluk Shanbhogs before whom the duty is collected in the Taluk office. and the seal is also taken to the Santhe to levy the duty on cloths brought to the Santhe for sale. There are no outposts to watch imports and no special establishment is maintained to prevent smuggling when the Conservancy Daroga and Shanbhogs are employed in the Taluk office. This system necessarily leaves a very wide door open for the importers of cloths to defraud the Municipal Board of their legitimate income.

9 According to the calculations made by the

NOTE—Contin. sheet.

GPS—25,000—8-11-14

R. S. 12]

General and Revenue Secretariat | Ml File No. 134 of 1912.

Serial No.

auditor, there was a loss of Rs 101-7-3 and it has been made good by recovery from the following persons

		Rs-a-p
1	Cloth merchant Selvaraja	24-11-0
2	Cloth merchant Haji Mirsahib and Hassan Sahib	6-8-6
3	Daroga Srinivasa	36-8-5
4	Local Fund clerk Abdul Wahab	33-11-4
	Total	101-7-3

The loss is stated to have occurred through the connivance of Daroga Srinivasa whose character does not appear to be above suspicion and who has been dismissed the service. As regards Abdul Wahab he is pronounced to be unfit for his work and entrusting him with the duty of collection work also and attention to his work as L.F. clerk is not reasonable. No dishonest intention or culpable negligence in the discharge of his duties has been proved against him and as the inherent defects in the system of collection of octroi obtaining in the Town facilitated the misappropriation of funds by dishonest merchants, it may be considered whether it would not be fair to refund to him the sum of Rs 33-11-4 recovered from him less Rs 0-1-6 referred to on page 13 of the

NOTE—Contin. sheet.

GPS—28,000—8-11 14

J R. S 12]

General and Revenue Secretariat. | Mil File No. 134 of 1912.

Serial No.

Amildar report of the 22nd October 1912 — if it has not been recovered in addition to Rs 33-11-4 referred to above

10. The Deputy Comr reports that one of the causes that led to these irregularities was the failure on the part of the Taluk Shirastadar to exercise proper check over the work of the Daroga and that the Shirastadar has been warned. The Shirastadar denies all responsibility in the matter and states that his duty consisted in keeping the seal when not required by the Daroga and noting on the movies below the acknowledgment of the Daroga the Jama C number and date for having received the amount duly demanded orders will therefore be given prescribing the responsibilities and duties of the Shirastadars in such matters & other grave irregularity, the records disclose, is the opportunity afforded to the merchants to remit the duty direct to the Treasury on challans prepared in their own office. The Shirastadar was clearly wrong in accepting such remittances and this practice of receiving in other than cash, to be stopped.

Vide page 1 of the Shirastadar's explanation

Vide page 8 of the Amildar's report

11 In devising measures for remedying

NOTE—Contin. sheet.

GPB—15,000—2-21 14

G. R. S 12]

General and Revenue Secretariat

Mil File No. 134 of 1912.

Serial No.

these defects it is necessary to keep in view the principle of not assigning to one and the same individual also any two or more of the functions relating to Cash, cash and Account of Mund Funds. The Sheristadar who is the Treasury Officer should have nothing to do with the actual collection of octroi from the parties. so also the Local Fund clerk who is required to check the accounts of the octroi collector. A combination of two or more of the functions referred to above would obviously tend to mar the efficiency the ~~Secretary~~ Admn of the Funds For obvious reasons it is also inadvisable to entrust the Sanitary Inspectors and Conservancy Sarogas with any Collection work

Please see G.O 7632-5/Mil 30-09-48 Of 29-5-13 re Bungalow Mil Gundut

12. The Mund Board of Mahur may therefore take prompt action to establish Chokeys at the entrances to the Town from the different towns to watch imports of cloth and employ Peon al establishments for this purpose. In view however of the fact that the Mund Board derives only an income of about Rs 450 (the highest

NOTE—Contn. sheet.

GPD—10,000—12-6-14

General and Revenue Secretariat. | Ml File No. 134 of 191 2.

Serial No

for the last 5 years) during 1913-14, it appears expedient to entrust octroi collection to the Village officers who at present collect the House and Mohatarfa taxes, the annual demand under which amounts to Rs 1,673 It would not be economical to have a separate establishment for this purpose.

15 Another defect which has to be cured is the absence of any sort of audit of the original accounts by any of the members of the Board. In view of the long intervals at which Local Boards by the Comptroller's establishment can take place, it appears necessary that the Sub Registrar and one or two other members of the Board should be required to conduct such audit every month by G O No 9694-6/Ml 16-07-16 dated 26th March 1908 in the matter of audit appears to be applicable in the case of only Regn Munis and though it is included in Rule 362 of the Local Account Manual, it is suggested that a clear order may be issued so that audit by Mukt officers is conducted in all Munis (whether Regn or non-Regn) every month.

In the case of Hansi & Bahadurgarh but, the demand fixed by authority (the Labourers officer) & all Village officials have to do is collect the fixed taxes but in case in which work of octroi collection is itself the demand it would not improve their to entrust the collection to Village officials It would be by a case of substituting one unsatisfactory agency for another

I doubt if they will be able to check most of the bogus would not know how to do, and the so called audit will be more a formal one than a real one. Rohtak It is under consideration to devise a suitable system of audit in the case of Junior G and Senior

NOTE—Contn. sheet.

GPE—25,000—2-11 14

R. S 12]

General and Revenue Secretariat | All File No. 134 of 1912.

Serial No

not necessary. He already suggested in his letter what [illegible] today Hon 22/3/15

14. If the above suggestions are acceptable, the Comptroller may be consulted in order to form your with any other remarks he considers necessary in the matter

AJ 11/2/15

15 The Federal Municipal Councils and the Legislative Commissioners of Debts may also be Consulted (formally) in the matter after the views of the Comptroller are known

2/2

16 The whole of the amount defrauded according to the Auditor's report Vis 101-7-3 is reported to have been recovered and credited to the Treasury

17 The loss was caused partly by (i) goods which had to pay duty having been smuggled into the municipality without paying such duty and partly by

(ii) duty paid by the merchants not having been remitted to the Treasury by the officials entrusted with the work of collection

18 In the first case, the merchants concerned are primarily responsible, and the amount of which the Municipality was defrauded could easily have been collected by them

NOTE—Contin. sheet.

GPS—25,000—8-11 14

G R. S 12]

General and Revenue Secretariat | M File No. 134 of 1912.

Serial No

according to Sayer Circulars No 29 dated 5th May 1840 which is the standing order applicable to such Cases (Vide G.O No 13468-75-M-L F 140-95 dated 15th June 1896, No doubt the goods having been sold, Confiscation was out of question, but the alternative method of recovering the duty by fine could have been resorted to

19 The proceedings indicated in such Cases, are judicial, and it is very unlikely that the Convicted person would have demurred to pay the fine inflicted in the Course of judicial proceedings if necessary the latter could have been promptly enforced by adding a Sentence of imprisonment in default of payment of fine under Sec 64 I P C, as offence' here means anything punishable under the Code or any Special or local law) Distress & Sale of Movable property Could also have been resorted to It is not understood why never the-less, the S.D.O (Mr Jagannadham Iyer) felt so diffident about issuing orders for the recovery of the amount due, by Coercive processes

20 In the Case of the Amounts

NOTE—Contn. sheet.

misappropriated the officials Concerned are of Course wholly responsible

2/ The Amount to be made good should have been apportioned among the officials and the merchants in accordance with the above principles. but the records do not show that the authorities took the trouble to investigate to what extent precisely Each of the persons Concerned was responsible, and to enforce his liability only to that extent - So long as the Amount lost was recovered somehow they do not seem to have cared particular who paid it

2/ But it is open to question whether there is a Correct or equitable method of deciding the Case - No doubt in the Case of Danga Sriniwasaya, who was no doubt, privy to all the frauds, the punishment inflicted is by no means too severe But it is doubtful, if it was Correct to have recovered anything from the L. P clerk Abdul Wahid, against whom no misappropriation has been proved. and who appears to have been

GPD—33,000—2-1-14

G. R. S 12]

General and Revenue Secretariat

M File No. 134 of 1912.

Serial No.

Man a fool than a Knave if he was in Complaints, there were Cartain other unobjectionable ways of dealing with him.

23 Coming now to the general question as to how these frauds are to be safe-guarded against and prevented as observed by the Comptroller, they Could Easily be obviated with ordinary Care, and strict observance of Existing rules

24 For a Small Municipality like Malur, where the income from Octroi is only 500 Rs, from a single item like Ms price-Goods, the System now in Vogue is the best Octroi Contract, And the maintenance of special establishments as are out of question Existing The Collection work to the Village Officials would not improve matters - It would be simply a Case of substituting one dishonest Agency for another. The System now in Vogue which prevails also in many other Municipalities is the best What is wanted however is that the System

VOTE—Contn. sheet.

G R. S 12]

General and Revenue Secretariat | M File No. 134 of 1912

Serial No

Should be worked Carefully, & that
no room is afforded for the dishonest
practices of Corrupt officials

25 If the Sheristadar is
made responsible for seeing that
the Correct duplicates and fumishes
of original invoices, that the goods
in the bales correspond to the
description given in the invoices, that
the duty collected is then and there
remitted to the Ivy, and
brought on the Octroi Register, much
of the leakage may be prevented
One or other of the Municipal
Councillors may by rotation
be selected to supervise & make
the Collection of duty at the
Sarkhes the Daroga & Octroi
Octroi Official, should be Entrusted
with nothing more than merely Clerical
duties in connection with the above
Collection

26 Of the above precautions
will be sufficient in the Case of goods
brought to the Law Talook Cutcherry
Or Sarkhes But there may be smuggling
which it is Should also be prevented

NOTE—Contin. sheet.

(1713—25,000—9-1 14

4453

G R. S 12]

General and Revenue Secretariat | File No. 134 of 1917

Serial No

A notification of the pains and penalties to which Smugglers will be liable, will act as a whole-some deterrant Added to this, the Aminbar & other Municipal Commissioners may occasionally inspect Shops to find out if there are any Smuggled goods

27 Two drafts — one recording the Dy Comrs report with Certain observations, and the other in the nature of a general circular order on the subject of Collection of Octroi Revenue are Submitted If the suggestions made are approved, the latter may be circulated among Presidents of Municipalities for opinion, and on receipt of their Views, it may be further revised & issued

(By Secretary)

Mr Damodhardas 24/3

28 Drafts may be sent

Yes Member

29 Drafts attd by 2nd Member

6/4

NOTE—Contn. sheet.

GPB—25,000—2-1-14

G R. S 12]

General and Revenue Secretariat | Ad File No. 134 of 1912

Serial No	
	30. The general circular order with a covering letter to the Dy Comrs and the Comptroller has been placed in a separate file of the year 1914-15 and issued under the orders of the Addl Secy and the Deputy Secy Vide File No 254 of 1914.
	31. The draft in this file has been also approved for issue Dy 8/4/15 Issue. The draft has been approved
6	To the Deputy Comrs Kolar &c and the Comptroller. No 7864-5 dated 9-4-15. Records the report with certain observations

Note—Contin. sheet.

GPB—25,000—2-1-15

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No 1857 / Lab 199

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 31st August *1912.*

5-9-12

FROM

J S CHAKRAVARTI, Esq, M.A., F.R.A.S., etc.,

Comptroller to the Government of His Highness the Maharaja of Mysore

1530

To

K. R. Srinivasa Iyengar Esq., M.A.,

Offg: *Secretary to the Government of Mysore,*

General and Revenue *Departments.*

Sir,

I have the honor to report for the information and orders of Government that the procedure adopted for the collection of Octroi in the Municipality of Malur, Kolar District, leaves much to be desired and that in the course of the local audit of the accounts of that Municipality for 1910-11, loss of revenue to the extent of Rs.101-7-3 was observed as being due to the defective system of collection.

2. While checking the Octroi accounts, the local auditors noticed that many duplicate statements of invoices of piece goods imported by the merchants were not available for examination in the Municipal Office and accordingly with the concurrence of the Amildar-Vice-President, some original invoices were obtained from the merchants, for test checking. The verification of the entries in these statements with those in the Octroi Register showed that (1) The Octroi duty due in respect of some statements and entered as paid in the merchants accounts were not traceable in the Octroi Register, (2) that the duty collected has been acknowledged as received only on 2 invoices by one Surappa, nephew of Octroi Daroga, but that the amount

Form—(G. 12)

Department.

[illegible]

From

J. R. CHANDRAVARKAR, Esq., B.A., [illegible]

Comptroller to the Govt. of H. H. the Maharaja of Mysore

To

_____ Esq.,

Secretary to the Govt. of Mysore.

[illegible] Dept.

Dated

Despatched 5-9-12

Received

No. 1057/177

Subject-matter.

Requesting for information as to whether Govt. have any scheme for collection of [illegible]

amount of Rs.8-13-0 thus realised had not been brought to account and remitted to Treasury and (3) that there were some instances of goods actually imported into the Municipal limits for consumption not having been assessed to duty at all.

The matter was immediately reported by the local auditor/ to the Amildar-Vice-President for needful action being taken.

3. The defects and omissions noticed by the auditors could have been obviated with ordinary care and strict observance of existing rules. As the Octroi duty on piece goods is levied in this Municipality at the Taluk Office, there ought to be no difficulty in securing necessary supervision over such collections.

The examination of the original and duplicate invoices tendered by the merchants with their goods at the Taluk Office, the stamping of each piece of cloth with the office seal after verification with the lists, and the collection of the proper amount of duty should be done by the Octroi official in charge under the supervision of the Taluk Sheristadar, or some other responsible official. One or two of the Municipal Councillors may, as in some Municipalities, be perhaps asked to undertake this work of supervision.

It must be noted that, before the seal is handed over by the Sheristadar or other responsible official in whose custody it has to remain, for impressing stamp on the piece goods, he should satisfy himself that the duplicate is an exact copy of the original invoice, that the number and value of all the goods produced before him are correctly entered in the invoices and that the proper duty has been levied and acknowledged by the official in charge of the work of collection, by the issue of printed receipts having counterfoils for reference.

4. A copy of this special report has been sent to the Deputy

Commissioner,

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

J R S 26]

File No Mdg-12

Serial No 2

Diary No of letter replied to 1530

107/12

No 2451

mdg 134-12

General and Revenue Secretariat

(Mdg,)

Dated, the 13.9.1912

To 9/9/12

The Dy Com^r, Malar Dn

Date of issue 21.9.12

Signed by Mr SPR

Comptroller's

Referring to the Annual Report on the accounts of the Local Audit of the Defence accounts of the Malar District Cpalty, (a copy of which is reported to have been furnished to the Dy Com^r) has the honour to request the Dy Com^r be good enough to submit a detailed report on the several points touched therein.

over

By order

For Secy

SUBJECT

CSP/1913

D 4053

OFFICE OF THE PRESIDENT, DISTRICT & MUNICIPAL BOARDS,
KOLAR DISTRICT,
Dated Kolare. 21 December 1914.

MM 134-12
8/3

FROM

P F. BOWRING, ESQUIRE., J P,
President, District & Municipal Boards,
Kolar District

To

D M Narasinga Rao Esquire B A B L
Offg Secretary to the Government of
H. H the Maharaja of Mysore
General + Revenue Department,
Bangalore

SIR,

With reference to your no 24451/MM 134-12-2 dated 5th September 1912. and subsequent reminders. Calling for a report on the result of the audit of the accounts of Malur Municipality, I have the honour to state that steps are being taken against persons. Concerned for the recovery of the embezzled amount of Rs a total sum of Rs. 101-4-3 that ought to have been credited to the Municipality, a sum of Rs 64-14-0 has been recovered. and steps are being taken for covering the balance As soon as the full amount is recovered, I shall submit the detailed report called for by government.

I have the honour to be
Sir,
your most obedient Servant

For Deputy Commissioner ex-officio
the President Kolar District Municipal Boards

Ref 1340-14
M.B.

1914

From

P F. Bowring Esquire, J P.,
President, Dt. & Municipal Boards,
Kolar District.

To

The Secretary to the Government
of H H the Maharaja of Mysore
General & Revenue Department
Bangalore

Dated 21st December 1914

Despatched 24th

Received

General No. 903

No.

Enclosure No.

Subject

Stating that a Sum of Rs. 64-14-10, has been recovered out of a Sum of Rs 104-7-3 pertaining to the Octroi accounts of Malur Municipality & that the balance could be subscribed with the Actuals. Report Called for will be submitted after the balance is recovered.

GPB—50,000—25-9-13

5

G R. S 26]

File No. 134-12
Serial No. 4

Diary No of letter replied to 4053

No 5384
ml 134-12-
9 8 15

General and Revenue Secretariat
( )
, *the* *191*

To The Deputy Commr, Kudappah

Sir,

With reference to your letter No 903 of 24-12-14 stating that out of a sum of Rs 101-7-3 embezzled in Madras as disclosed during the audit of the Octroi accounts for the year 1910-11, Rs 64-14-0 has been recovered and that the report will be submitted after recovering the full amount for which steps are being taken, I am directed

over.

Date of issue 6 1 15

Signed by Mr. M S Ramachandra Rao
under
district

SUBJECT

It observes that the case is pending for over two years and that for the submission of the report it is not necessary to wait for the recovery of the balance of the surcharged amount. In these circumstances I am to request that you will be good as to submit within the 1st Feby 1915 the undertaken report called for in this office letter no 24451/Mil 134-12-2 of 21-9-12 together with the names of the Vice Pardah and other officials who are responsible for the loss to the Naval Board.

I have etc

for Secy

for Secy

4/1/15

Added in pencil in my hand

List of enclosures

Copied by

Examined by

GPB—28,000—4-8-13

3465.

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT,

Dated Camp Kolar the 23rd Jany. 1915

Ml 134-12-5

FROM

P F. BOWRING, ESQUIRE., J P,
Deputy Commissioner,
Kolar District

To

D. M. Narasinga Rao, Esquire., B.A., B.L.,
Offg. Secretary to the Government of His Highness
the Maharaja of Mysore,
General & Revenue Departments,
Bangalore.

SIR,

Adverting to your docket No. 2451/Ml. 134-12-2 dated 21st September 1912, calling for a report on the result of the audit of the octroi accounts of Malur Municipality, I have the honor to submit herewith the Malur Taluk Amildar's (Mr. B. Kesar Singh) No. 215 dated 22nd October 1912 reporting in full on the facts of the case together with the entire records relating to the subject and to state as follows:-

2. The Comptroller's report to Government (No. 1851/199 dated 31st August 1912) fully sets forth the circumstances under which a sum of Rs. 101-7-3 being the octroi on certain piece-goods imported into the Municipality was not credited to the Treasury. The chief cause that led to this incident was the failure on the part of the Taluk Sheristedar to exercise proper check over the work of the Daroga and strict attention not being paid to follow the rules on the subject. The sheristedar seems to have placed undue confidence in the work of the Daroga, who took advantage of it and found an opportunity to defraud the Municipality in the manner he has now done. It must also be said that if the merchants had been honest enough to produce their original patties and pay

191 4-15

From

P F Bowring Esquire, J P,

Deputy Commissioner,

Kolar District

To

~~The Secretary to the Govern-~~

~~-ment of H. H. the Maharaja~~

~~of Mysore, Genl. & Rev.~~

Dated Depts., Bangalore.

Despatched 23rd January 1915.
25-1-15

Received

General No. 1143

No.

Enclosure No. Enc 1 file cash separately by regd book

Subject

Submitting a report on the result of the audit of the octroi accounts of the Malur Town Municipality.

the proper duty on all the articles imported by them, the Daroga would not be able to evade detection. The Daroga, who is the actual perpetrator of the defalcation has been dismissed from the service. I cannot believe that there was any connivance on the part of the Taluk Sheristedar, and he has however been severely warned.

3. The total amount left out of accounts as per Auditor's objection statement comes upto Rs. 101-7-3 and this has been recovered in full and credited to the Treasury.

I have the honor to be,

Sir,

Your most obedient servant,

For Deputy Commissioner
and President,
Municipal Boards,
Kolar Dt.

GRS 28]

8

File No 134-R
Serial No 6

Diary No of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

, the 191 .

Date of issue 9.4.15

Signed by Wm S Ramachandra Rao

READ—

Correspondence ending with letter No 1143 dated 23rd Jan'y 1915 from the Deputy Commr Kolar District, submitting a report in the matter of defalcations of Octroi revenue to the extent of Rs 101-7-3, brought to light in the course of the local audit of the accounts of the Malur Municipality, and

over

ORDER THEREON—No.

SUBJECT.

GPS—30,000—1-12-12

Stating that the whole of the amount due has been recovered and Credited to the Treasury, and that the Dewaga who was primarily responsible for these defalcations, has been dismissed the service.

Order thereon. 7864-5ml134-12- 9946

Recorded

Govt: are not however satisfied with the manner in which the responsibility for the amounts defalcated has been assessed among the Merchants and officials Concerned. Strictly speaking the whole of the amount of which the Municipality was defrauded by smuggling should have been recovered from the former, only the amount shown to have been misappropriated being levied from the latter, due notice being taken departmentally of

G R.S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

the Negligence or
is Complicity which gave
occasion for the perpetration
of these frauds.

It is hoped that
proper suitable arrangements
will hereafter be made for
the proper supervision of
the work of the Daroga's
Octroi officials, and
a due observance of the
Standing orders on the
subject

Secy
24/3

To Off^g Lee^y to post
24/3/15

6/4

To

The Dy Comm^r Aldan Sir.
Please Comptroller to the Myoma post.